IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.16097 of 2006

Date of decision: 12.10.2006

M/S Shiva Plastic Industries, M.K.Byepass Road, Dhuri

...Petitioner

Versus

State of Punjab and others

...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Aman Bansal, Advocate for the petitioner.

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JUDGMENT

The petitioner filed an identical writ petition earlier, which was disposed of vide order dated 5.4.2006 in the following terms:-

> "Learned counsel for the petitioner submits that since assessment order in respect of Assessment Year 2003-04 has been passed after the filing of the present writ petition, the petitioner may be permitted to withdraw the writ petition, with liberty to avail of an appropriate statutory remedy to challenge the order.
>
> Accordingly, the writ petition is dismissed as withdrawn with liberty as prayed. We may clarify that we have not expressed any opinion on the merits of the issues raised in the present writ petition. As and when the appeal is filed, the same shall be considered on its own merits."

Against the order of assessment noticed in the above order, it is stated that the petitioner preferred an appeal, which has since been withdrawn. The voluntary step taken by the petitioner withdrawing the appeal does not furnish cause of action to file the second writ petition on the same issue on which writ petition was earlier withdrawn.

At this stage, learned counsel for the petitioner seeks permission to withdraw the writ petition to persue his other remedies, if any, in accordance with law.

Dismissed as withdrawn.

(Adarsh Kumar Goel)
Judge

October 12,2006
Pka

(Rajesh Bindal)
Judge